



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Edmond Parker
DOCKET NO.: 18-05847.001-R-1
PARCEL NO.: 21-14-01-104-037-0000

The parties of record before the Property Tax Appeal Board are Edmond Parker, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich, and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,326
IMPR.: \$20,102
TOTAL: \$26,428

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2018 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame construction with 1,092 square feet of living area. The dwelling was built in 1954. Features of the home include a concrete slab foundation and one bathroom. The property has a 6,350 square foot site and is located in Park Forest, Monee Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings each with 1,092 square feet of living area. The dwellings were constructed in 1954 or 1956. Each comparable has a slab foundation and one bathroom. Comparables #3, #4, and #5 each have central air conditioning. Each property is located in Park Forest. The sales occurred from April 2017 to June 2018 for prices ranging from \$10,000 to \$41,900 or from \$9.16 to \$38.37 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$6,666.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,428. The subject's assessment reflects a market value of \$79,340 or \$72.66 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Will County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables are improved with one-story dwellings of frame construction each with 1,092 square feet of living area. The dwellings were built from 1953 to 1956. Each comparable has a slab foundation and one bathroom. Comparables #3 and #4 have central air conditioning. The comparables have sites ranging in size from 7,199 to 9,266 square feet of land area and are located in the same city as the subject property. The sales occurred from April 2017 to December 2019 for prices ranging from \$41,900 to \$90,000 or from \$38.37 to \$82.42 per square foot of living area, including land. Board of review comparable #3, which sold for \$82,000 in December 2019, is a subsequent sale of appellant's comparable #4, which sold for \$15,000 in August 2017. Board of review sale #4 is the same property as appellant's comparable #5.

In rebuttal the township assessor stated that appellant's comparable sale #3 was transferred via a Special Warranty Deed and the seller was a government agency, the Secretary of Housing and Urban Development (HUD). To support this statement a copy of the PTAX-203 Illinois Real Estate Transfer Declaration for the sale was submitted.

Based on this evidence the board of review requested no change be made to the assessment.

In rebuttal appellant's counsel contends board of review comparable #3 was not an acceptable comparable due to the 2019 sale date being too remote in time to establish market value as of January 1, 2018.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The record contains eight sales submitted by the parties to support their respective positions with appellant's comparable #5 and board of review comparable #4 being a duplicate. The Board gives little weight to appellant's comparable sale #1 and board of review comparable #3, which involves two sales of the same property. The initial sale of this property for \$10,000 is an outlier when contrasted with the remaining sales in the record. The subsequent sale occurred in December 2019, almost two years after the assessment date, for \$82,000. The second sale is not proximate in time to the assessment date at issue and seems to support the conclusion the initial sale is an outlier, or the property received some sort of rehabilitation after the first sale. The

Board finds the six remaining comparables had a wide price range despite the fact all are similar in location, size, age, and features. Neither party provided any description with respect to the condition of the various properties at the time of their respective sales, which may explain the wide divergence in prices. These comparables sold for prices ranging from \$15,000 to \$90,000 or from \$13.74 to \$82.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,340 or \$72.66 per square foot of living area, including land, which is within the wide price range established by these comparables. Based on this evidence the Board finds the subject's assessment is reflective of the property's fair case value and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member

Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 20, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Edmond Parker , by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Will County Board of Review
Will County Office Building
302 N. Chicago Street
Joliet, IL 60432